

**701—2.20(421,17A) Notice of appeal.** Jurisdiction is conferred upon the state board by the giving of written notice to the department within 30 days of the rendering of the decision, order, or directive from which such appeal is taken. However, the state board does not have jurisdiction with regard to a final equalization notice issued pursuant to Iowa Code section 441.49, unless written notice is given within 10 days of the date of the order in accordance with rule 701—71.15(441).

Notice of appeal to the state board may be given by certified mail, return receipt requested, and addressed to the department of revenue to the attention of the director at Iowa Department of Revenue, Hoover State Office Building, Fourth Floor, 1305 E. Walnut Street, Des Moines, Iowa 50319, or by service on the director as provided by the Iowa Rules of Civil Procedure.

Notice shall be proved by affidavit of mailing signed by the appellant or the appellant's duly authorized representative, with return receipt and a copy of the notice attached, filed with the secretary, or by filing with the secretary a copy of the notice of appeal with return of service attached.